

September 2, 2008

Via Electronic Filing

Marlene Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: WC Docket Nos. 08-152 & 08-160 AT&T and Embarq Petitions for Waiver

Dear Ms. Dortch,

Enclosed for filing are the reply comments of RNK Inc. d/b/a RNK Communications in the above-captioned dockets. If you have any questions regarding this filing, please contact Michael Tenore, Asst. General Counsel/V.P. Regulatory Affairs for RNK at (781) 613-6119.

Sincerely,

/s/

Matthew T. Kinney
Manager of Regulatory Compliance